

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Bartholomew Con School Corp (365)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$5,665,576	\$5,836,694	\$6,021,899	\$5,883,624	0.95%	-2.30%
Non - Certified Salaries	120	\$1,831,271	\$1,861,787	\$1,893,011	\$1,938,737	1.44%	2.42%
Group Health Insurance	222	\$1,215,874	\$1,244,572	\$1,305,373	\$1,208,826	-0.15%	-7.40%
Teacher Retirement Fund, After 7-1-95	216	\$462,145	\$481,506	\$521,860	\$505,935	2.29%	-3.05%
Social Security Certified	212	\$448,163	\$461,058	\$474,253	\$463,484	0.84%	-2.27%
Instructional Programs Improvement Services	312	\$109,539	\$165,689	\$145,811	\$152,944	8.70%	4.89%
Public Employees Retirement Fund	214	\$114,920	\$129,343	\$140,136	\$142,242	5.48%	1.50%
Social Security Noncertified	211	\$94,311	\$94,945	\$97,198	\$103,003	2.23%	5.97%
Other Group Insurance Authorized by Statute	224	\$89,879	\$96,071	\$99,922	\$101,909	3.19%	1.99%
Operational Supplies	611	\$92,047	\$76,235	\$110,698	\$99,200	1.89%	-10.39%
Postage and Postage Machine Rental	532	\$35,344	\$34,256	\$22,064	\$29,198	-4.66%	32.33%
Other Supplies and Materials	615, 660 - 689	\$15,380	\$12,221	\$23,346	\$23,214	10.84%	-0.56%
Group Life Insurance	221	\$17,081	\$19,219	\$19,001	\$18,335	1.79%	-3.50%
Travel	580	\$18,652	\$16,532	\$27,284	\$18,020	-0.86%	-33.95%
Dues and Fees	810	\$11,633	\$10,511	\$3,493	\$13,840	4.44%	296.19%
Board of Education Services	318	\$1,335	\$668	\$1,483	\$1,462	2.30%	-1.39%
Food Purchases	614	\$146	\$509	\$387	\$610	43.02%	57.65%
Computer Hardware	741	\$982	\$106	\$201	\$401	-20.08%	99.02%
Miscellaneous Objects	876 - 899	\$180	\$0	\$0	\$0	-100.00%	NA
Student Transportation Services	510	\$690	\$1,008	\$801	\$0	-100.00%	-100.00%
Improvements Other Than Buildings	715	\$877	\$0	\$0	\$0	-100.00%	NA
Equipment	730	\$0	\$1,618	\$0	\$0	NA	NA

Student Instructional Support Total	\$10,226,025	\$10,544,547	\$10,908,221	\$10,704,984	1.15%	-1.86%
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Student Academic Achievement

Certified Salaries	110	\$35,490,442	\$35,981,347	\$36,530,846	\$36,135,947	0.45%	-1.08%
Non - Certified Salaries	120	\$6,189,352	\$6,614,605	\$7,019,776	\$7,300,005	4.21%	3.99%
Group Health Insurance	222	\$7,332,129	\$7,507,255	\$7,568,238	\$7,285,086	-0.16%	-3.74%
Teacher Retirement Fund, After 7-1-95	216	\$2,722,558	\$2,784,626	\$2,877,714	\$2,990,271	2.37%	3.91%
Social Security Certified	212	\$2,588,657	\$2,618,856	\$2,636,557	\$2,656,163	0.65%	0.74%
Computer Hardware	741	\$2,688,314	\$1,364,468	\$4,676,447	\$2,275,528	-4.08%	-51.34%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Textbooks	630	\$821,449	\$913,972	\$1,046,080	\$1,426,770	14.80%	36.39%
Pre-2008 Object Code - Temporary Salaries	130	\$770,032	\$683,894	\$603,266	\$841,656	2.25%	39.52%
Content	747	\$984,621	\$774,856	\$1,029,879	\$833,980	-4.07%	-19.02%
Operational Supplies	611	\$1,105,471	\$914,229	\$1,028,153	\$820,332	-7.19%	-20.21%
Other Group Insurance Authorized by Statute	224	\$514,555	\$538,130	\$550,242	\$577,318	2.92%	4.92%
Social Security Noncertified	211	\$476,953	\$503,435	\$557,064	\$559,673	4.08%	0.47%
Public Employees Retirement Fund	214	\$436,600	\$471,175	\$526,066	\$529,964	4.96%	0.74%
Instructional Programs Improvement Services	312	\$583,150	\$503,893	\$521,287	\$387,897	-9.69%	-25.59%
Connectivity	744	\$764,989	\$318,953	\$489,423	\$348,101	-17.87%	-28.88%
Travel	580	\$246,287	\$240,073	\$322,498	\$250,964	0.47%	-22.18%
Other Technology Hardware	746	\$484,594	\$234,251	\$408,795	\$230,761	-16.93%	-43.55%
Transfer Tuition to Other School Corps Within State	561	\$230,077	\$211,521	\$209,239	\$207,844	-2.51%	-0.67%
Group Life Insurance	221	\$77,720	\$76,384	\$78,522	\$76,595	-0.36%	-2.45%
Overtime Salaries	140	\$47,342	\$40,082	\$39,713	\$69,943	10.25%	76.12%
Rentals	440	\$67,451	\$68,124	\$59,157	\$62,194	-2.01%	5.13%
Telecommunications Equipment	745	\$71,545	\$35,751	\$45,956	\$61,912	-3.55%	34.72%
Library Books	640	\$47,159	\$48,789	\$49,650	\$55,425	4.12%	11.63%
Equipment	730	\$25,861	\$147,558	\$47,149	\$47,789	16.59%	1.36%
Other Supplies and Materials	615, 660 - 689	\$326,577	\$52,499	\$32,119	\$37,035	-41.97%	15.30%
Food Purchases	614	\$46,536	\$45,239	\$40,435	\$32,307	-8.72%	-20.10%
Professional Development	748	\$34,588	\$33,817	\$36,354	\$28,552	-4.68%	-21.46%
Dues and Fees	810	\$55,035	\$16,520	\$0	\$16,651	-25.83%	NA
Student Transportation Services	510	\$38,902	\$193,224	\$30,847	\$14,150	-22.34%	-54.13%
Periodicals	650	\$11,986	\$12,032	\$13,204	\$12,973	2.00%	-1.75%
Postage and Postage Machine Rental	532	\$6,536	\$10,391	\$11,651	\$9,283	9.17%	-20.33%
Telephone	531	\$3,110	\$4,377	\$3,805	\$4,843	11.71%	27.28%
Gasoline and Lubricants	613	\$2,213	\$1,537	\$1,588	\$2,317	1.16%	45.92%
Miscellaneous Objects	876 - 899	\$990	\$5,300	\$5,155	\$1,472	10.43%	-71.45%
Cleaning Services	420	\$1,161	\$1,702	\$965	\$1,161	0.00%	20.34%
Insurance	520	\$348	\$0	\$0	\$678	18.16%	NA
Pupil Services	313	\$27,225	\$36,144	\$26,967	\$0	-100.00%	-100.00%
Repairs and Maintenance Services	430	\$59,991	\$0	\$23,300	\$0	-100.00%	-100.00%
Improvements Other Than Buildings	715	\$16,438	\$0	\$0	\$0	-100.00%	NA
Other Professional and Technical Services	319	\$0	\$5,900	\$0	\$0	NA	NA

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Academic Achievement Total		\$65,398,946	\$64,014,912	\$69,148,106	\$66,193,539	0.30%	-4.27%
Overhead and Operational							
Non - Certified Salaries	120	\$6,578,127	\$7,260,461	\$7,592,149	\$7,584,742	3.62%	-0.10%
Repairs and Maintenance Services	430	\$3,124,598	\$3,064,716	\$3,696,835	\$3,265,037	1.11%	-11.68%
Food Purchases	614	\$2,428,393	\$2,553,098	\$2,873,249	\$2,546,554	1.19%	-11.37%
Light and Power - Other Than Heating and Cooling	625	\$2,283,245	\$2,370,715	\$2,399,407	\$2,162,619	-1.35%	-9.87%
Group Health Insurance	222	\$1,948,152	\$1,829,817	\$1,716,097	\$1,739,940	-2.79%	1.39%
Other Employee Benefits	241 - 290	\$1,380,020	\$1,519,278	\$2,197,302	\$1,445,567	1.17%	-34.21%
Vehicles	731	\$0	\$1,186,949	\$1,528,361	\$1,316,500	NA	-13.86%
Insurance	520	\$728,436	\$845,922	\$860,434	\$849,664	3.92%	-1.25%
Equipment	730	\$166,096	\$415,668	\$338,691	\$624,843	39.27%	84.49%
Operational Supplies	611	\$452,061	\$460,009	\$590,718	\$602,707	7.46%	2.03%
Public Employees Retirement Fund	214	\$464,133	\$525,551	\$554,924	\$596,530	6.47%	7.50%
Gasoline and Lubricants	613	\$682,214	\$738,500	\$655,920	\$594,124	-3.40%	-9.42%
Certified Salaries	110	\$525,796	\$529,615	\$552,358	\$498,437	-1.33%	-9.76%
Social Security Noncertified	211	\$432,916	\$441,569	\$440,991	\$462,901	1.69%	4.97%
Gas - Other than heating and Cooling	626	\$548,391	\$713,249	\$618,949	\$433,110	-5.73%	-30.03%
Workers Compensation Insurance	225	\$412,887	\$422,380	\$242,976	\$281,338	-9.14%	15.79%
Instructional Programs Improvement Services	312	\$73,789	\$99,791	\$244,633	\$237,865	33.99%	-2.77%
Water and Sewage	411	\$225,533	\$216,992	\$198,050	\$199,826	-2.98%	0.90%
Student Transportation Services	510	\$175,768	\$221,637	\$80,986	\$165,779	-1.45%	104.70%
Other Supplies and Materials	615, 660 - 689	\$82,668	\$103,731	\$132,373	\$150,626	16.18%	13.79%
Telephone	531	\$109,948	\$98,428	\$120,905	\$118,609	1.91%	-1.90%
Miscellaneous Objects	876 - 899	\$32,038	\$20,298	\$18,014	\$107,855	35.45%	498.72%
Overtime Salaries	140	\$68,779	\$78,149	\$80,100	\$90,392	7.07%	12.85%
Board of Education Services	318	\$40,734	\$42,509	\$67,532	\$82,025	19.12%	21.46%
Pre-2008 Object Code - Temporary Salaries	130	\$96,247	\$91,389	\$83,450	\$77,979	-5.13%	-6.56%
Tires and Repairs	612	\$64,625	\$95,424	\$70,904	\$74,647	3.67%	5.28%
Other Group Insurance Authorized by Statute	224	\$59,880	\$57,106	\$54,680	\$74,005	5.44%	35.34%
Other Professional and Technical Services	319	\$39,544	\$31,188	\$41,895	\$58,893	10.47%	40.57%
Dues and Fees	810	\$23,749	\$31,287	\$20,185	\$52,473	21.92%	159.96%
Bank Service Charges	871	\$12,485	\$21,504	\$19,523	\$38,969	32.92%	99.61%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Social Security Certified	212	\$39,077	\$41,464	\$44,368	\$35,570	-2.32%	-19.83%
Instruction Services	311	\$33,729	\$50,134	\$125,102	\$34,011	0.21%	-72.81%
Teacher Retirement Fund, After 7-1-95	216	\$29,469	\$29,443	\$32,907	\$25,237	-3.80%	-23.31%
Content	747	\$22,263	\$23,620	\$19,538	\$20,284	-2.30%	3.82%
Group Life Insurance	221	\$18,211	\$17,341	\$16,189	\$16,830	-1.95%	3.96%
Travel	580	\$29,704	\$21,340	\$26,548	\$15,086	-15.58%	-43.17%
Postage and Postage Machine Rental	532	\$22,193	\$18,950	\$11,820	\$9,580	-18.94%	-18.95%
Official Bond Premiums	525	\$4,000	\$4,000	\$4,000	\$4,000	0.00%	0.00%
Staff Services	314	\$3,864	\$3,862	\$3,738	\$3,549	-2.10%	-5.04%
Computer Hardware	741	\$0	\$0	\$12,001	\$3,024	NA	-74.80%
Unemployment Insurance	230	\$21,248	\$20,680	\$687	\$2,897	-39.24%	321.89%
Periodicals	650	\$101	\$237	\$241	\$370	38.32%	53.57%
Awards	875	\$207	\$217	\$236	\$111	-14.42%	-52.95%
Advertising	540	\$1,064	\$1,401	\$1,857	\$42	-55.53%	-97.76%
Heating and Cooling for Buildings - Fuel Oil	623	\$45,438	\$0	\$29,460	\$0	-100.00%	-100.00%

Overhead and Operational Total \$23,531,821 \$26,319,622 \$28,421,283 \$26,705,147 3.21% -6.04%

Non Operational

Redemption of Principal	831	\$7,716,930	\$8,577,067	\$9,560,000	\$10,780,000	8.72%	12.76%
Improvements Other Than Buildings	715	\$9,028,907	\$10,286,607	\$8,960,083	\$8,116,302	-2.63%	-9.42%
Interest	832	\$9,970,546	\$7,981,770	\$7,003,977	\$6,742,816	-9.32%	-3.73%
Instructional Programs Improvement Services	312	\$2,301,690	\$1,922,592	\$2,040,627	\$2,014,321	-3.28%	-1.29%
Equipment	730	\$1,727,319	\$868,301	\$711,388	\$1,037,609	-11.96%	45.86%
Non - Certified Salaries	120	\$1,433,412	\$866,041	\$907,069	\$931,857	-10.21%	2.73%
Certified Salaries	110	\$437,606	\$442,504	\$461,137	\$619,332	9.07%	34.31%
Other Professional and Technical Services	319	\$645,313	\$721,978	\$259,391	\$398,371	-11.36%	53.58%
Repairs and Maintenance Services	430	\$83,646	\$663,579	\$7,785	\$210,569	25.96%	2604.81%
Group Health Insurance	222	\$236,913	\$221,504	\$212,612	\$199,622	-4.19%	-6.11%
Computer Hardware	741	\$90,136	\$13,329	\$3,888	\$199,566	21.98%	5033.21%
Miscellaneous Objects	876 - 899	\$25,000	\$25,000	\$50,000	\$183,680	64.64%	267.36%
Public Employees Retirement Fund	214	\$103,287	\$110,839	\$123,096	\$125,301	4.95%	1.79%
Overtime Salaries	140	\$98,838	\$108,922	\$109,450	\$115,003	3.86%	5.07%
Social Security Noncertified	211	\$69,058	\$66,371	\$68,184	\$91,751	7.36%	34.56%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Teacher Retirement Fund, After 7-1-95	216	\$33,440	\$33,143	\$34,787	\$32,279	-0.88%	-7.21%
Social Security Certified	212	\$35,795	\$36,007	\$36,958	\$28,848	-5.25%	-21.95%
Operational Supplies	611	\$14,176	\$17,618	\$31,728	\$12,083	-3.92%	-61.92%
Other Group Insurance Authorized by Statute	224	\$8,339	\$8,182	\$8,665	\$9,644	3.70%	11.30%
Bank Service Charges	871	\$9,856	\$1,900	\$11,248	\$8,063	-4.90%	-28.32%
Dues and Fees	810	\$0	\$0	\$0	\$2,000	NA	NA
Food Purchases	614	\$106	\$1,196	\$3,311	\$1,499	94.02%	-54.73%
Group Life Insurance	221	\$1,668	\$1,491	\$1,519	\$1,498	-2.64%	-1.34%
Pre-2008 Object Code - Temporary Salaries	130	\$2,125	\$1,453	\$1,545	\$1,390	-10.07%	-10.03%
Other Technology Hardware	746	\$2,868	\$129	\$307	\$376	-39.84%	22.22%
Travel	580	\$2,725	\$1,148	\$590	\$98	-56.48%	-83.43%
Land and Easements	710	\$103,459	\$0	\$0	\$0	-100.00%	NA
Board of Education Services	318	\$243,253	\$0	\$0	\$0	-100.00%	NA
Buildings	720	\$54,721	\$114,708	\$53,690	\$0	-100.00%	-100.00%
Awards	875	\$81	\$38	\$300	\$0	-100.00%	-100.00%
Content	747	\$4,000	\$0	\$0	\$0	-100.00%	NA
Postage and Postage Machine Rental	532	\$0	\$0	\$196	\$0	NA	-100.00%
Non Operational Total		\$34,485,212	\$33,093,415	\$30,663,530	\$31,863,876	-1.96%	3.91%
Grand Total		\$133,642,004	\$133,972,495	\$139,141,141	\$135,467,547	0.34%	-2.64%